

IDEA-B Maintenance of Effort Calculation Tool for Local Educational Agencies (LEAs)

The IDEA-B LEA Maintenance of Effort (MOE) Calculation Tool can be used by LEAs to test their compliance with federal MOE requirement. The tool can provide *estimated* results for four separate tests that show if an LEA is in compliance. The four tests use calculations based upon four different types of expenditures:

- Total state and local expenditures
- Per capita state and local expenditures
- Total local expenditures
- Per capita local expenditures

LEAs only need to pass one of the four tests in order to be found in compliance.

Please note that only the Texas Education Agency (TEA) can make *official* determinations of compliance. The calculation tool is intended to provide estimates only.

Instructions

The IDEA-B LEA MOE Determination Calculation Tool consists of several tabs in an Excel workbook. You only need to complete the IDEA-B MOE tab and the Local Ratio tab in order to get estimated results for your LEA. The yellow Local Calculations tab performs the Total Local Expenditures calculation, and the three blue tabs provide examples that you can use as a guide.

Before you enter any data into the workbook, please note:

- Cells that require data entry are highlighted in orange.
- As you enter data, calculations will automatically be performed and certain cells will be populated with calculated amounts.
- Estimated results for all four tests will not be complete until you have entered the required data in both the IDEA-B MOE tab and the Local Ratio tab.

IDEA-B MOE Tab

1. On Page 1, Row 26, enter your LEA's special education student population for the prior year and for the current year. Use the amount given in your LEA's PEIMS Record 163 (Child-Count-Funding-Type-Code 3) for the appropriate year. This special education student count is also found on the line titled IDEA-B of the PEIMS Edit+ report PRF5D010, Special Education Child Counts by Funding Type.
2. On Pages 2 and 3, enter your LEA's special education expenditures for each function code for the prior year (Page 2) and the current year (Page 3). Use the amounts given for Program Intent Code (PIC) 23 and 33 in your LEA's PEIMS Record 032 (Fund Code 199 and/or 420).

Revised December 2015

IDEA-B Maintenance of Effort Calculation Tool for Local Educational Agencies (LEAs)

3. Also on Pages 2 and 3, enter the SSA (Shared Services Arrangement) expenditures paid on behalf of your LEA. If your LEA is in a SSA, then as a member LEA, contact your fiscal agent for the amount of special education expenditures paid on the LEA's behalf, which the expenditure amount the fiscal agent reports in PEIMS Record 033 in Fund Code 437, Type 11. Be sure to enter the appropriate amounts for PIC 23 and 33 for both the prior year and the current year.
4. On row 23 of Page 2 and 3, enter the amount of the SHARS reimbursement expended by the LEA for special education. The LEA may either enter the appropriate amount for PIC 23 and 33 or enter an aggregate (total) amount in one of the PIC columns (23 or 33) for both the prior and current year. **Enter the SHARS reimbursement expended by the LEA for special education in this line item as a positive number.** The IDEA-B LEA MOE Calculation Tool automatically subtracts the amount entered from the "Subtotal of State and Local Expenditures" to calculate "Total State and Local Expenditures".

Local Ratio Tab

1. On this tab, enter the amounts related to your LEA's special education adjusted allotment, which can be found on your LEA's Summary of Finance (SOF) reported **in the LPE column of the first September "Near Final" report.** For illustration purposes, the SOF for FY2014 (school year 2013-2014), is the 9/5/2014 "Near Final" report. NOTE: Each year the date for the *first* September "Near Final" report will be different.
2. The special education allotment amount can be found on Line 29 of the LPE column of SOF; the total Tier I amount can be found on Line 38 of the LPE column of SOF; and the Tier I Local Share/Local Fund Assignment can be found on Line 39 of the LPE column of SOF (labeled as "Less Local Fund Assignment"). **Enter the "Tier I Local Share/Local Fund Assignment" amount as a positive number.**
3. Enter the amounts for both the prior year and the current year.

Test Results

The estimated results for the four tests will appear on Page 1 of the IDEA-B MOE tab and are highlighted in purple. If your LEA fails all four tests (negative variance result for each of the four tests), your LEA is not compliant with MOE requirements. Page 1 will also display an estimate of the amount that you may potentially owe to TEA.

The Compliance Status is located on the IDEA-B MOE tab in Row 4, and again in Row 32.

Revised December 2015

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Calculation Tool**

Summary Calculation
Page 1

			Compliance Status: COMPLIANT	
Fcn Code	Function Code Name	Enter Prior Year	Enter Current Year	Comparison
11	Instruction	\$ -	\$ -	
12	Instructional Resources and Media Services	\$ -	\$ -	
13	Curriculum and Instructional Staff Development	\$ -	\$ -	
21	Instructional Leadership	\$ -	\$ -	
23	School Leadership	\$ -	\$ -	
31	Guidance and Counseling Service	\$ -	\$ -	
32	Social Work Services	\$ -	\$ -	
33	Health Services	\$ -	\$ -	
34	Student (Pupil) Transportation	\$ -	\$ -	
36	Cocurricular/Extracurricular Activities	\$ -	\$ -	
41	General Administration	\$ -	\$ -	
51	Plant Maintenance and Operations	\$ -	\$ -	
53	Data Processing Services	\$ -	\$ -	
	SSA expenditures paid on behalf of member LEA	\$ -	\$ -	
Subtotal of State and Local Expenditures		\$ -	\$ -	
	SHARS reimbursement expended in special education	\$ -	\$ -	
1. Test Results for Total State and Local Expenditures		\$ -	\$ -	\$ -
Enter Special Education Student Population		-	-	
2. Test Results for Per Capita State and Local Expenditures		\$ -	\$ -	\$ -
3. Test Results for Total Local Expenditures		\$ -	\$ -	\$ -
4. Tests Results for Per Capita Local Expenditures		\$ -	\$ -	\$ -
COMPLIANT				
Potential Refund That May be Due to TEA (smallest of four test results)			\$ -	

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Calculation Tool**

Prior Year Information (to be entered by LEA)
Page 2

0 0

Fcn Code	Function Code Name	PIC 23	PIC 33	Prior Year
				0
11	Instruction	\$ -	\$ -	\$ -
12	Instructional Resources and Media Services	\$ -	\$ -	\$ -
13	Curriculum and Instructional Staff Development	\$ -	\$ -	\$ -
21	Instructional Leadership	\$ -	\$ -	\$ -
23	School Leadership	\$ -	\$ -	\$ -
31	Guidance and Counseling Service	\$ -	\$ -	\$ -
32	Social Work Services	\$ -	\$ -	\$ -
33	Health Services	\$ -	\$ -	\$ -
34	Student (Pupil) Transportation	\$ -	\$ -	\$ -
36	Cocurricular/Extracurricular Activities	\$ -	\$ -	\$ -
41	General Administration	\$ -	\$ -	\$ -
51	Plant Maintenance and Operations	\$ -	\$ -	\$ -
53	Data Processing Services	\$ -	\$ -	\$ -
	SSA expenditures paid on behalf of member LEA	\$ -	\$ -	\$ -
	Subtotal of State and Local Expenditures	\$ -	\$ -	\$ -
	SHARS reimbursement expended in special education	\$ -	\$ -	\$ -
	Total State and Local Expenditures	\$ -	\$ -	\$ -

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Calculation Tool**

Current Year Information (to be entered by LEA)
Page 3

0 0

Fcn Code	Function Code Name	PIC 23	PIC 33	Current Year
				0
11	Instruction	\$ -	\$ -	\$ -
12	Instructional Resources and Media Services	\$ -	\$ -	\$ -
13	Curriculum and Instructional Staff Development	\$ -	\$ -	\$ -
21	Instructional Leadership	\$ -	\$ -	\$ -
23	School Leadership	\$ -	\$ -	\$ -
31	Guidance and Counseling Service	\$ -	\$ -	\$ -
32	Social Work Services	\$ -	\$ -	\$ -
33	Health Services	\$ -	\$ -	\$ -
34	Student (Pupil) Transportation	\$ -	\$ -	\$ -
36	Cocurricular/Extracurricular Activities	\$ -	\$ -	\$ -
41	General Administration	\$ -	\$ -	\$ -
51	Plant Maintenance and Operations	\$ -	\$ -	\$ -
53	Data Processing Services	\$ -	\$ -	\$ -
	SSA expenditures paid on behalf of member LEA	\$ -	\$ -	\$ -
	Subtotal of State and Local Expenditures	\$ -	\$ -	\$ -
	SHARS reimbursement expended in special education	\$ -	\$ -	\$ -
	Total State and Local Expenditures	\$ -	\$ -	\$ -

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Determination
Calculation Tool**

**Ratio of State and Local Funding in FSP
(Equalization Yield) Calculation**

0 0

Prior Year 0

SOF Line 29	Line 38	Line 39				
Special Ed Allotment	Total Tier I	Tier I Local Share/Local Fund Assignment	Tier I Local Share (imputed)	Tier I State Share (imputed)	%Local	%State
			\$ -	\$ -	0.0%	0.0%

Current Year 0

SOF Line 29	Line 38	Line 39				
Special Ed Allotment	Total Tier I	Tier I Local Share/Local Fund Assignment	Tier I Local Share (imputed)	Tier I State Share (imputed)	%Local	%State
			\$ -	\$ -	0.0%	0.0%

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Determination
Calculation Tool**

**Local Portion of Special Education Expenditures Calculation Tool
Automated Local Calculation (NO DATA ENTRY)**

0 0

	Prior Year	Current Year
	0	0
1. Total State and Local Expenditures	\$ -	\$ -
Summary of Finance (SOF) Special Education Adjusted Allotment <i>(as entered in Local Ratio Template)</i>	\$ -	\$ -
Ratio of Local funding in FSP (Equalization Yield)— Local	0.0%	0.0%
Local Expenditures in excess of SOF Special Education Adjusted Allotment	\$ -	\$ -
Imputed Local Expenditures of SOF Special Education Adjusted Allotment	\$ -	\$ -
3. Total Local Expenditures	\$ -	\$ -

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Determination
Calculation Tool**

Determination Calculation Tool

Calculations

Page 1

		Anywhe	123456	
		Compliance Status: NON-COMPLIANT		
Fcn Code	Function Code Name	Enter Prior Year	Enter Current Year	Comparison
		2013-2014	2014-2015	
11	Instruction	\$ 4,387,613.00	\$ 4,102,277.00	
12	Instructional Resources and Media Services	\$ 109,175.00	\$ 101,820.00	
13	Curriculum and Instructional Staff Development	\$ 36,822.00	\$ 45,485.00	
21	Instructional Leadership	\$ -	\$ -	
23	School Leadership	\$ 477,316.00	\$ 434,765.00	
31	Guidance and Counseling Service	\$ 205,576.00	\$ 215,552.00	
32	Social Work Services	\$ -	\$ -	
33	Health Services	\$ 49,250.00	\$ 49,313.00	
34	Student (Pupil) Transportation	\$ 365,551.00	\$ 424,995.00	
36	Cocurricular/Extracurricular Activities	\$ -	\$ -	
41	General Administration	\$ -	\$ -	
51	Plant Maintenance and Operations	\$ 467,082.00	\$ 437,156.00	
53	Data Processing Services	\$ 1,678,862.00	\$ 839,848.00	
	SSA expenditures paid on behalf of member LEA	\$ 149,573.00	\$ 177,818.00	
Subtotal of State and Local Expenditures		\$ 7,926,820.00	\$ 6,829,029.00	
	SHARS reimbursement expended in special education	\$ 2,250.00	\$ 1,510.00	
1. Test Results for Total State and Local Expenditures		\$ 7,924,570.00	\$ 6,827,519.00	\$ (1,097,051.00)
Special Education Student Population		576	568	
2. Test Results for Per Capita State and Local Expenditures		\$ 13,757.93	\$ 12,020.28	\$ (986,987.53)
3. Test Results for Total Local Expenditures		\$ 5,856,958.90	\$ 4,530,322.72	\$ (1,326,636.18)
4. Tests Results for Per Capita Local Expenditures		\$ 10,168.33	\$ 7,975.92	\$ (1,245,289.52)

NON-COMPLIANT

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Determination
Calculation Tool**

Potential Refund That May be Due to TEA (smallest of four test results)	\$ 986,987.53
--	----------------------

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Determination
Calculation Tool**

**Determination Calculation Tool
Prior Year Information (to be entered by LEA)**
Page 2

Any 123456

Fcn Code	Function Code Name	PIC 23	PIC 33	Prior Year
				2013-2014
11	Instruction	\$ 2,950,685.00	\$ 1,436,928.00	\$ 4,387,613.00
12	Instructional Resources and Media Services	\$ 52,700.00	\$ 57,005.00	\$ 109,175.00
13	Curriculum and Instructional Staff Development	\$ 74.00	\$ 36,748.00	\$ 36,822.00
21	Instructional Leadership	\$ -	\$ -	\$ -
23	School Leadership	\$ 285,396.00	\$ 191,920.00	\$ 477,316.00
31	Guidance and Counseling Service	\$ 152,784.00	\$ 52,792.00	\$ 205,576.00
32	Social Work Services	\$ -	\$ -	\$ -
33	Health Services	\$ 49,250.00	\$ -	\$ 49,250.00
34	Student (Pupil) Transportation	\$ 238,060.00	\$ 127,491.00	\$ 365,551.00
36	Cocurricular/Extracurricular Activities	\$ -	\$ -	\$ -
41	General Administration	\$ -	\$ -	\$ -
51	Plant Maintenance and Operations	\$ 288,543.00	\$ 178,539.00	\$ 467,082.00
53	Data Processing Services	\$ 584,202.00	\$ 1,094,660.00	\$ 1,678,862.00
	SSA expenditures paid on behalf of member LEA	\$ 113,891.00	\$ 35,682.00	\$ 149,573.00
	Subtotal of State and Local Expenditures	\$ 4,715,055.00	\$ 3,211,765.00	\$ 7,926,820.00
	SHARS reimbursement expended in special education	\$ 750.00	\$ 1,500.00	\$ 2,250.00
	Total State and Local Expenditures	\$ 4,714,305.00	\$ 3,210,265.00	\$ 7,924,570.00

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Determination
Calculation Tool**

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Determination
Calculation Tool**

**Determination Calculation Tool
Current Year Information (to be entered by LEA)**
Page 3

Anyw. 123456

Fcn Code	Function Code Name	PIC 23	PIC 33	Current Year
				2014-2015
11	Instruction	\$ 2,180,227.00	\$ 1,222,050.00	\$ 4,102,277.00
12	Instructional Resources and Media Services	\$ 45,654.00	\$ 55,166.00	\$ 101,820.00
13	Curriculum and Instructional Staff Development	\$ 4,389.00	\$ 41,096.00	\$ 45,485.00
21	Instructional Leadership	\$ -	\$ -	\$ -
23	School Leadership	\$ 280,764.00	\$ 154,001.00	\$ 434,765.00
31	Guidance and Counseling Service	\$ 153,077.00	\$ 62,475.00	\$ 215,552.00
32	Social Work Services	\$ -	\$ -	\$ -
33	Health Services	\$ 49,313.00	\$ -	\$ 49,313.00
34	Student (Pupil) Transportation	\$ 302,602.00	\$ 122,393.00	\$ 424,995.00
36	Cocurricular/Extracurricular Activities	\$ -	\$ -	\$ -
41	General Administration	\$ -	\$ -	\$ -
51	Plant Maintenance and Operations	\$ 256,900.00	\$ 180,256.00	\$ 437,156.00
53	Data Processing Services	\$ 643,993.00	\$ 195,855.00	\$ 839,848.00
	SSA expenditures paid on behalf of member LEA	\$ 141,136.00	\$ 36,682.00	\$ 177,818.00
	Subtotal of State and Local Expenditures	\$ 4,759,055.00	\$ 2,069,974.00	\$ 6,829,029.00
	SHARS reimbursement expended in special education	\$ 560.00	\$ 950.00	\$ 1,510.00
	Total State and Local Expenditures	\$ 4,758,495.00	\$ 2,069,024.00	\$ 6,827,519.00

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Determination
Calculation Tool**

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Determination
Calculation Tool**

**Ratio of State and Local Funding in FSP
(Equalization Yield) Calculation**

Anywhere ISD 123456

Prior Year 2013-2014

SOF Line 29	Line 38	Line 39				
Special Ed Allotment	Total Tier I	Tier I Local Share/Local Fund Assignment	Tier I Local Share (imputed)	Tier I State Share (imputed)	%Local	%State
\$ 4,970,087.00	\$ 49,471,989.00	\$ 28,891,095.00	\$ 28,891,095	\$ 20,580,894	58.4%	41.6%

Current Year 2014-2015

SOF Line 29	Line 38	Line 39				
Special Ed Allotment	Total Tier I	Tier I Local Share/Local Fund Assignment	Tier I Local Share (imputed)	Tier I State Share (imputed)	%Local	%State
\$ 4,987,931.00	\$ 50,424,501.00	\$ 27,201,450.00	\$ 27,201,450	\$ 23,223,051	53.9%	46.1%

**IDEA-B
LOCAL EDUCATION AGENCY
Maintenance of Effort Determination
Calculation Tool**

**Local Portion of Special Education Expenditures Calculation Tool
Automated Local Calculation (NO DATA ENTRY)**

Anywhere ISD 123456

	Prior Year	Current Year
	2013-2014	2014-2015
1. Total State and Local Expenditures	\$ 7,924,570.00	\$ 6,827,519.00
Summary of Finance (SOF) Special Education Adjusted Allotment <i>(as entered in Local Ratio Template)</i>	\$ 4,970,087.00	\$ 4,987,931.00
Ratio of Local funding in FSP (Equalization Yield) --Local	58.4%	53.9%
Local Expenditures in excess of SOF Special Education Adjusted Allotment	\$ 2,954,483.00	\$ 1,839,588.00
Imputed Local Expenditures of SOF Special Education Adjusted Allotment	\$ 2,902,475.90	\$ 2,690,734.72
3. Total Local Expenditures	\$ 5,856,958.90	\$ 4,530,322.72